

What Is Claimed Is:

*Amended*  
1. A coating agent, characterized in which the primary component of which comprises yeast cell wall fractions consisting of cell residue obtained by removing the internal soluble cell components of enzyme-treated yeast.

2. A coating agent, characterized in which the primary component of which comprises acid-treated yeast cell wall fractions consisting of cell residue obtained by removing the internal soluble cell components of enzyme-treated yeast, said residue being treated with an acidic aqueous solution to further remove the solubilized components.

3. A coating agent according to Claim 1 ~~or 2~~, characterized in which said coating agent further comprises a plasticizer.

4. A coated material, on which a coating treatment has been conducted using a coating agent according to any of ~~Claims 1 through 3~~.

5. A coated material according to Claim 4, characterized in which wherein the coated material is a

granular material such as fine particles, granules, or tablets.

6. A coated material according to Claim 4 or 5, characterized in which the coated material is food products, food product materials, pharmaceutical preparations, enzymes, microorganisms, seeds, agrochemicals, fertilizers, fragrances, or pigments.

7. A coating film formed by a coating agent according to any of claims 1 through 3.

8. A coating film according to Claim 7, characterized in which said coating film further comprises a plasticizer.

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A' 7

add  
C 7 7

add  
D 2 7

add  
F 3 7